

## **ABSTRAK**

*Laporan Penugasan Lain Berbasis Proyek merupakan tanggung jawab yang harus dilaksanakan sebagai mahasiswa akhir DIII PBB/Penilai. Proyek yang dikerjakan meliputi 3 proyek antara lain proyek 1: penilaian menara telekomunikasi milik Mitratel dalam rangka ekstensifikasi penerimaan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) di Kecamatan Tigaraksa, Kabupaten Tangerang; proyek 2: penilaian untuk mengestimasi nilai wajar akuisisi MUFG Bank atas PT Mandala Multifinance Tbk.; dan proyek 3: penilaian aset tak berwujud berupa merek Tanobel milik grup Hermanto Tanoko. Metode yang digunakan diantaranya untuk proyek 1: pendekatan biaya dengan metode biaya pengganti baru, proyek 2: pendekatan pasar dengan metode perbandingan perusahaan terbuka dan pendekatan pendapatan dengan metode diskonto arus kas, dan proyek 3: pendekatan pendapatan dengan metode penghematan royalti. Hasil yang diperoleh dalam proyek tersebut diantaranya proyek 1: berdasarkan tanggal penilaian 9 Oktober 2023 nilai menara BTS adalah Rp660.799.000,00 dengan potensi PBB-P2 sebesar Rp700.850,00; proyek 2: berdasarkan tanggal penilaian 31 Desember 2023 indikasi nilai pasar saham MFIN adalah sebesar Rp3.470/lembar saham; dan proyek 3: berdasarkan tanggal penilaian 31 Desember 2023 indikasi nilai merek Tanobel adalah Rp3.706.158.281.000,00.*

*Kata Kunci: Penilaian Menara BTS, Akuisisi, Merek, Mitratel, MFIN, Tanobel*

## **ABSTRACT**

*Other Project-Based Assignment Reports are a responsibility that must be carried out as a final DIII PBB/Assessor student. The projects carried out include 3 projects, including project 1: assessment of Mitratel's telecommunications towers in the context of extensifying Rural and Urban Land and Building Tax (PBB-P2) revenues in Tigaraksa District, Tangerang Regency; project 2: appraisal to estimate the fair value of MUFG Bank's acquisition of PT Mandala Multifinance Tbk.; and project 3: assessment of intangible assets in the form of the Tanobel brand belonging to the Hermanto Tanoko group. The methods used include for project 1: cost approach with the new replacement cost method, project 2: market approach with the public company comparison method and income approach with the discounted cash flow method, and project 3: income approach with the royalty savings method. The results obtained in this project include project 1: based on the assessment date of October 9 2023, the value of the BTS tower is IDR 660,799,000.00 with a PBB-P2 potential of IDR 700,850.00; project 2: based on the assessment date of 31 December 2023, the indicated market value of MFIN shares is IDR 3,470/share; and project 3: based on the assessment date of 31 December 2023, the indicated value of the Tanobel brand is IDR 3,706,158,281,000.00.*

*Keywords: BTS Tower Valuation, Acquisition, Brand, Mitratel, MFIN, Tanobel*